

# FY 2006 ADOPTED CHANGES IN FUND BALANCE

## SUMMARY OF APPROPRIATED FUNDS

Fund Type/ Fund	Balance 6/30/03	Balance 6/30/04	Balance 6/30/05	Balance 6/30/06	Appropriated From/ (Added to) Surplus
<b>GOVERNMENTAL FUNDS</b>					
<b>G00 General Fund Group</b>					
001 General Fund	\$118,894,312	\$152,344,354	\$92,692,144	\$60,422,608	\$32,269,536
002 Revenue Stabilization Fund	29,253,998	34,751,566	46,773,221	47,848,771	(1,075,550)
<b>Total General Fund Group</b>	<b>\$148,148,310</b>	<b>\$187,095,920</b>	<b>\$139,465,365</b>	<b>\$108,271,379</b>	<b>\$31,193,986</b>
<b>G10 Special Revenue Funds</b>					
090 Public School Operating	\$110,747,182	\$113,382,753	\$0	\$0	\$0
100 County Transit Systems	6,125,429	10,947,976	1,158,697	509,608	649,089
102 Federal/State Grant Fund	2,175,324	14,919,436	244,041	244,041	0
103 Aging Grants and Programs	817,229	788,749	0	0	0
104 Information Technology	19,488,799	22,988,591	0	0	0
105 Cable Communications	21,322,361	20,755,264	5,510,944	5,223,810	287,134
106 Community Services Board	6,294,548	4,283,368	120,758	120,758	0
108 Leaf Collection	1,660,413	1,488,447	1,634,131	1,617,225	16,906
109 Refuse Collection & Recycling Operations	10,819,125	6,828,348	3,375,603	1,459,683	1,915,920
110 Refuse Disposal	9,007,618	8,834,956	5,511,578	4,396,497	1,115,081
111 Reston Community Center	2,753,950	3,090,392	1,600,470	1,569,814	30,656
112 Energy Resource Recovery Facility	15,383,969	16,437,760	18,819,065	18,948,992	(129,927)
113 McLean Community Center	2,621,421	3,521,126	2,901,386	3,617,763	(716,377)
114 I-95 Refuse Disposal	77,197,573	74,673,773	37,691,729	36,460,794	1,230,935
115 Burgundy Village Community Center	147,365	126,273	128,975	128,670	305
116 Integrated Pest Management Program	2,003,577	2,127,943	961,080	0	961,080
118 Consolidated Community Funding Pool	206,559	135,020	0	0	0
119 Contributory Fund	104,267	140,835	69,068	69,068	0
120 E-911 Fund	6,333,511	5,010,686	0	0	0
121 Dulles Rail - Phase I <sup>1</sup>	0	0	7,513,673	24,783,639	(17,269,966)
141 Elderly Housing Programs	422,851	461,459	57,333	1	57,332
142 Community Development Block Grant	864,795	879,481	0	0	0
143 Homeowner and Business Loan Programs	2,699,454	4,368,351	0	0	0
144 Housing Trust Fund	13,118,219	19,061,453	229,060	229,060	0
145 HOME Investment Partnership Grant	(58,531)	(2,423)	(104)	(104)	0
191 School Food & Nutrition Services	9,797,485	10,614,164	0	0	0
192 School Grants & Self Supporting	5,326,446	6,764,980	0	0	0
193 School Adult & Community Education	2,051,626	1,660,148	0	0	0
<b>Total Special Revenue Funds</b>	<b>\$329,432,565</b>	<b>\$354,289,309</b>	<b>\$87,527,487</b>	<b>\$99,379,319</b>	<b>(\$11,851,832)</b>
<b>G20 Debt Service Funds</b>					
200/201 Consolidated Debt Service	\$9,701,990	\$14,167,721	\$0	\$5,000,000	(\$5,000,000)

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<b>G30 Capital Project Funds</b>					
300 Countywide Roadway Improvement	\$1,477,326	\$1,099,035	\$0	\$0	\$0
301 Contributed Roadway Improvement	32,191,630	32,332,684	0	0	0
302 Library Construction	675,646	205,711	0	0	0
303 County Construction	35,172,065	38,826,182	470,769	470,769	0
304 Primary & Secondary Rd Bond Construction	13,108,560	12,632,816	0	0	0
306 No VA Regional Park Authority	0	0	0	0	0
307 Sidewalk Construction	3,786,587	4,067,028	0	0	0
308 Public Works Construction	6,837,647	6,219,127	0	0	0
309 Metro Operations & Construction	8,433,732	13,392,001	0	0	0
310 Storm Drainage Bond Construction	(201,655)	3,220,810	0	0	0
311 County Bond Construction	1,514,631	8,265,242	0	0	0
312 Public Safety Construction	60,514,542	87,509,297	0	0	0
313 Trail Construction	409,163	356,535	0	0	0
314 Neighborhood Improvement Program	(26,765)	413,742	66,549	96,549	(30,000)
315 Commercial Revitalization Program	151,029	(387,753)	0	0	0
316 Pro Rata Share Drainage Construction	3,379	3,379	0	0	0
317 Capital Renewal Construction	0	0	0	0	0
318 Stormwater Management Program	0	0	0	0	0
319 Housing Flexibility Fund	0	0	0	0	0
340 Housing Assistance Program	1,251,540	530,665	3,661	3,661	0
341 Housing G O Bond Construction	56,994	42,552	0	0	0
370 Park Authority Bond Construction	12,656,409	20,290,567	0	0	0
390 School Construction	(6,477,429)	1,971,457	0	0	0
<b>Total Capital Project Funds</b>	<b>\$171,535,031</b>	<b>\$230,991,077</b>	<b>\$540,979</b>	<b>\$570,979</b>	<b>(\$30,000)</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$658,817,896</b>	<b>\$786,544,027</b>	<b>\$227,533,831</b>	<b>\$213,221,677</b>	<b>\$14,312,154</b>
<b>PROPRIETARY FUNDS</b>					
<b>G40 Enterprise Funds</b>					
400 Sewer Revenue	\$133,848,787	\$70,329,786	\$70,629,867	\$55,540,812	\$15,089,055
401 Sewer Operations and Maintenance	2,674,650	4,481,187	1,177,213	379,320	797,893
402 Sewer Construction Improvements	80,996,564	51,688,913	0	0	0
403 Sewer Bond Parity Debt Service	1,053,274	1,515,672	1,325,714	776,590	549,124
406 Sewer Bond Debt Reserve	14,571,766	7,514,438	6,900,348	6,900,348	0
407 Sewer Bond Subordinate Debt	770,908	403,996	199,457	0	199,457
408 Sewer Bond Construction	37,330,967	28,890,144	3,089,270	3,124,787	(35,517)
<b>Total Enterprise Funds</b>	<b>\$271,246,916</b>	<b>\$164,824,136</b>	<b>\$83,321,869</b>	<b>\$66,721,857</b>	<b>\$16,600,012</b>

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<b>G50 Internal Service Funds</b>					
500 Retiree Health Benefits	\$140,941	\$255,003	\$152,625	\$35,000	\$117,625
501 County Insurance Fund	26,280,309	25,614,751	25,392,765	24,487,854	904,911
502 County Central Stores <sup>2</sup>	98,869	0	0	0	0
503 Department of Vehicle Services	21,854,551	26,248,602	18,933,284	20,766,651	(1,833,367)
504 Document Services Division	87,534	10,661	42,313	225,088	(182,775)
505 Technology Infrastructure Services	9,944,196	8,988,336	2,822,102	1,609,981	1,212,121
506 Health Benefits Trust Fund	7,850,525	14,409,489	9,660,728	10,075,146	(414,418)
590 School Insurance Fund	16,956,380	14,726,537	14,717,655	14,717,655	0
591 School Health Benefits Trust	14,689,825	23,648,990	0	0	0
592 School Central Procurement	835,200	477,953	477,953	477,953	0
<b>Total Internal Service Funds</b>	<b>\$98,738,330</b>	<b>\$114,380,322</b>	<b>\$72,199,425</b>	<b>\$72,395,328</b>	<b>(\$195,903)</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$369,985,246</b>	<b>\$279,204,458</b>	<b>\$155,521,294</b>	<b>\$139,117,185</b>	<b>\$16,404,109</b>
<b>FIDUCIARY FUNDS</b>					
<b>G60 Trust Funds</b>					
600 Uniformed Retirement	\$657,361,178	\$755,288,695	\$805,644,042	\$859,687,128	(\$54,043,086)
601 Fairfax County Employees' Retirement	1,780,113,740	2,067,515,324	2,173,249,219	2,278,129,753	(104,880,534)
602 Police Retirement	591,890,730	679,147,572	717,606,487	756,915,857	(39,309,370)
691 Educational Employees' Retirement	1,349,792,227	1,528,120,115	1,579,225,180	1,625,040,840	(45,815,660)
<b>Total Trust Funds</b>	<b>\$4,379,157,875</b>	<b>\$5,030,071,706</b>	<b>\$5,275,724,928</b>	<b>\$5,519,773,578</b>	<b>(\$244,048,650)</b>
<b>G70 Agency Funds</b>					
700 Route 28 Taxing District	\$41,215	\$39,590	\$39,590	\$0	\$39,590
711 Dulles Rail - Phase I <sup>1</sup>	0	0	0	0	0
<b>Total Agency Funds</b>	<b>\$41,215</b>	<b>\$39,590</b>	<b>\$39,590</b>	<b>\$0</b>	<b>\$39,590</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$4,379,199,090</b>	<b>\$5,030,111,296</b>	<b>\$5,275,764,518</b>	<b>\$5,519,773,578</b>	<b>(\$244,009,060)</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$5,408,002,232</b>	<b>\$6,095,859,781</b>	<b>\$5,658,819,643</b>	<b>\$5,872,112,440</b>	<b>(\$213,292,797)</b>

<sup>1</sup> As part of the FY 2006 Adopted Budget Plan, the new fund created to separately account for revenue received from the Phase I Dulles Rail Transportation Improvement District has been reclassified from Agency Fund Type, Fund 711, Dulles Rail - Phase I, to Special Revenue Fund Type, Fund 121, Dulles Rail - Phase I. This action has been taken to comply with guidance provided by the external auditor regarding the correct accounting treatment for receipt of funds on behalf of this district. It should be noted that for tracking purposes, estimated revenues and balances for the *FY 2005 Revised Budget Plan* and the FY 2006 Advertised Budget Plan have also been reclassified.

<sup>2</sup> The June 30, 2003 balance for Fund 502, County Central Stores, has been restated to \$98,869 as a result of write-off of inventory in anticipation of the elimination of the fund as part of the *FY 2005 Third Quarter Review*.